

aforesaid notice be designated by the said Supervisor of Assessment.

(b) Every person, association, corporation, firm, or company within Montgomery County liable to taxation hereunder, and every association, company, executor, administrator, guardian, or trustee holding personal property in trust liable to taxation hereunder, shall, within the calendar month immediately following the last publication of the notice provided for in paragraph (a) hereinabove, fill out the proper blanks in said form or schedule with a full and true statement, as in this section hereinabove required, and make and sign an affidavit to the truth thereof, as aforesaid, before the Supervisor of Assessment or before any of the duly appointed Assessors for Montgomery County, or before the County Treasurer of Montgomery County or any of his Assistants or Deputies (and the said Supervisor of Assessment and the duly appointed Assessors for Montgomery County, and the County Treasurer of Montgomery County and his Assistants and Deputies, are hereby authorized to administer such and all oaths in connection with their duties as Assessors or Collectors of taxes without charge), or before any person authorized by law to administer oaths; and the address in Montgomery County of the person, corporation, or company making affidavit shall in each case be given below his, its, or their signature, and thereupon said Supervisor of Assessment or any assessor shall assess said property at its full cash value, and enter the same in the columns upon said blanks provided for that purpose, and the amount thus ascertained shall be entered upon the books for taxation for each fiscal year.

(c) If any person, firm, association, corporation, company, administrator, executor, guardian, or trustee shall fail to make and deliver to the said Supervisor of Assessment within the calendar month immediately following the last advertisement of the notice hereinbefore required, the form or schedule of his or its said personal property owned, held in trust, or otherwise, as provided for in this section, then the said Supervisor of assessment shall without delay, from the best information he can procure, make an assessment against such person, firm, association, corporation, company, administrator, executor, guardian, or trustee, to which said Supervisor of Assessment shall add fifteen per centum thereof.

(d) If the said Supervisor of Assessment be not satisfied as to the correctness of the return of personal property made by any person, firm, association, corporation, company, administrator, executor, guardian, or trustee, said Supervisor may reject said return, and said Supervisor of Assessment or any